

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

UNITED STATES OF AMERICA,)
)
 PLAINTIFF,) CASE NO. 2:18-cr-232
)
 vs.)
)
 MARCUS D. DUNN, ESQ.,)
)
 DEFENDANT.)
)
 _____)

TRANSCRIPT OF SENTENCING PROCEEDINGS
BEFORE THE HONORABLE MICHAEL H. WATSON
WEDNESDAY, MAY 1, 2019; 2:25 P.M.
COLUMBUS, OHIO

FOR THE PLAINTIFF:
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Wednesday Afternoon Session²

May 1, 2019

- - -

THE COURTROOM DEPUTY: This is case number
2:18-cr-232, United States of America versus Marcus Dunn.
Counsel, please enter your appearances.

MR. ROLWING: Rich Rolwing for the United States, Your
Honor, joined by Special Agent Shawn Mincks.

MR. NOLDER: Your Honor, I'm Steve Nolder on behalf of
Mr. Dunn who is seated next to me.

THE COURT: Very good. Good afternoon, gentlemen.

MR. NOLDER: Good afternoon.

THE COURT: Mr. Dunn, have you had more than ten days
prior to today's date to review the final presentence report
with Mr. Nolder?

THE DEFENDANT: Yes, I have.

THE COURT: We are here for sentencing today. Are you
prepared to proceed?

THE DEFENDANT: Yes, I am.

THE COURT: 18 United States Code Section 3553(a)
governs sentencing. It informs me I'm to impose a sentence
sufficient but not greater than necessary after a consideration
of the statutory factors here that include the nature and
circumstances of the offense, your history and characteristics.
And I am thinking that based on what I've read about your

3
1 history and characteristics and the nature and circumstances of
2 this offense, they could not be more widely separated.

3 I've read letters from your father, from your mother,
4 from your wife and from your daughter, and they describe a
5 person who is a very committed parent, a loving husband, a
6 caring person who completely went off the rails.

7 I have a very thorough government sentencing memoranda.
8 I have an equally thorough defendant sentencing memoranda. I
9 have a presentence investigation prepared by David Ackerman.
10 Suffice it to say, I'm going to give the parties their benefit
11 of their understanding and we will compute the guidelines,
12 which are advisory, according to the tax computation
13 guidelines.

14 You pled guilty, Mr. Dunn, to corrupt endeavor to
15 obstruct or impede the due administration of the internal
16 revenue laws in violation of 26 United States Code Section
17 7212(a). It's a class E felony. You face no more than three
18 years in prison; no more than one year on supervised release.
19 You could be fined up to \$250,000. You must pay a \$100 special
20 assessment. Those are the statutory guidelines or the
21 statutory maximum sentence and fine and special assessment.

22 You are a 51 or 52-year-old gentleman?

23 THE DEFENDANT: I have to do the math, Your Honor. I
24 was born in '67. This is 2019.

25 THE COURT: You've got a birthday coming up.

1 THE DEFENDANT: I have a birthday coming up.

2 THE COURT: So you're still 51?

3 THE DEFENDANT: Exactly.

4 THE COURT: You have a JD but you've resigned your
5 license, correct?

6 THE DEFENDANT: Yes. That is correct.

7 THE COURT: I want to read for the record from the
8 government's sentencing memoranda and then I want to read a
9 portion of the defendant's sentencing memoranda into the
10 record. I want the record to reflect that this matter involves
11 legal representation on behalf of Dr. -- the late Dr. Kevin
12 Lake who I believe his son now stands charged with his murder;
13 is that correct?

14 MR. NOLDER: Yes, sir.

15 THE COURT: In any event, Dr. Lake was responsible for
16 a significant number of doses of opiates to southeastern and
17 southern Ohio over a period of some six to seven years. He
18 operated a clinic in southeast Columbus or south Columbus.
19 Your involvement -- for a period of time you were at the
20 Schottenstein Zox and Dunn firm and I believe in 2002 you left
21 there.

22 THE DEFENDANT: That's correct.

23 THE COURT: And you joined the Zacks Law Group. And
24 the Zacks Law Group then Mr. Lake or Dr. Lake was a primary
25 client or was perhaps the --

1 THE DEFENDANT: One of the largest.

2 THE COURT: The most significant client the firm had.

3 The Court has learned over the years to expect some hyperbole
4 from Mr. Rolwing. I believe that we have some in the
5 government's sentencing memoranda, but I think it also aptly
6 describes the conduct here.

7 Dunn made the conscious decision to protect Dr. Kevin
8 Lake, DO, in two distinct ways. In doing so, you were both
9 protecting your own livelihood and the livelihood of the other
10 partners in your firm. Although, as it turns out, you didn't
11 share much in the benefits of that. Dunn, along with others at
12 the firm, decided to remove Dr. Lake from the limelight as the
13 owner and operator of a pill mill drowning southern Ohio in
14 narcotics. Dunn shielded Dr. Lake from scrutiny when the IRS
15 audited the Lake entity tax returns, and there were several, by
16 lying to revenue agents during audits about Lake's involvement;
17 lying to an attorney from the IRS Office of Chief Counsel in
18 the U.S. Tax Court litigation about Lake's role; and, lying to
19 a revenue officer during settlement collections about Lake's
20 participation.

21 In addition, you lied to many others to ensure that
22 Dr. Lake could have an exit strategy from his ownership of the
23 pill mill in the creation of the ESOP and the valuation of the
24 ESOP and the number of shifting numbers of what the value of
25 that ESOP or the entity supporting the ESOP really was.

6

1 Allowed Dr. Lake to squeeze an extremely-inflated valuation out
2 of the pill mill while purportedly selling it to the pill mill
3 employees, helping Dr. Lake sell the pill mill on paper and
4 letting Dr. Lake bleed millions of dollars out of the pill mill
5 before law enforcement executed a search warrant which had the
6 practical effect of closing the clinic.

7 You were not simply a lawyer who misunderstood the
8 complexities of Lake's criminal enterprise. The government
9 would allege that you were instrumental in the functioning of
10 the enterprise; that you were not an unwitting cog in the
11 pill-prescribing machine. You were instrumental in keeping the
12 machine grinding away at the fabric of southern Ohio.

13 For all of that, the government recommends that you
14 receive 30 months in prison.

15 Now I will read from the defendant's sentencing
16 memoranda discussing the nature and circumstances of the
17 offense at page 2. Despite the government's hyperbole -- I
18 borrowed your word there, Mr. Nolder -- in its sentencing
19 memoranda, the crime for which Marcus Dunn will be sentenced is
20 not facilitating Dr. Kevin Lake's operation of a pill mill.
21 Dunn's conduct captured in his crime of conviction in no way
22 affected the day-to-day operation of Dr. Lake's medical
23 practice; instead, it impacted its tax liability. This is the
24 lens through which Mr. Dunn's conduct should be viewed.

25 You go on to say that it deserves noting that many

1 months ago the government framed Dunn's criminal conduct in⁷
2 paragraph 8 of the Bill of Information quoting Dunn did
3 corruptly endeavor to obstruct and impede due administration of
4 the internal revenue laws in the course of a civil audit and
5 other IRS proceedings of which he had knowledge by making
6 misleading misrepresentations to IRS revenue agents and IRS
7 attorneys. That's the nature and circumstances of the offense.

8 This Court is charged with considering and properly
9 computing the sentencing guidelines. By my calculation, based
10 upon the numbers that you agreed to set forth in paragraph 4 of
11 part A in the presentence report, you agree to the statement of
12 facts set forth in attachment A of the plea agreement and to
13 the following advisory sentencing guideline factors, the base
14 offense level should be 18 pursuant to 2D1.1 and 2D1.4 because
15 the tax loss was between 250,000 and \$550,000. The actual tax
16 loss was \$513,960. The Court would then, therefore, assign a
17 base offense level of 18.

18 The offense involved sophisticated means which results
19 in a two-level increase under 2D1.1(b)(2). The defendant used
20 his special skill as an attorney resulting in a two-level
21 increase under sentencing guideline 3B1.3.

22 Pursuant to 3E1.1(a) and (b), you're entitled to a
23 three-level reduction for acceptance of responsibility.

24 So 18 and 2 is 20 and 2 is 22 and less the 3 makes it 19
25 and a criminal history category of I, I do believe. You have

1 no prior convictions at all.

2 So a 19/I would net a 30-to-37-month sentence under the
3 sentencing guidelines and the government is asking for the low
4 end of the guidelines.

5 Mr. Ackerman had different numbers and ordinarily I
6 would side with my probation officer but I think because of the
7 complexity of this crime or this series of crimes, I think it
8 best to go with the agreement of counsel and so that's what
9 I've done. It could have been a lower range of sentence under
10 the guidelines under Mr. Ackerman's computations.

11 Are there any objections to the Court's scoring of the
12 guidelines?

13 MR. ROLWING: None from the government, Your Honor.
14 That is indeed what the parties agree to and how the government
15 calculates the guidelines.

16 THE COURT: Very good.

17 MR. NOLDER: I agree.

18 THE COURT: Mr. Nolder, if you would care to make
19 statements in mitigation.

20 MR. NOLDER: Thank you, Your Honor. I think I would
21 first like to start off by addressing Mr. Ackerman's
22 recommendation. And that is part and parcel of his
23 justification that's found in the presentence report. I think
24 that's irrespective of the math that we used to compute the
25 guidelines, the accounting function of step one of the

1 sentencing process.

2 I think if you look at Mr. Ackerman's recommendation,
3 that is, a term of probation with a lengthy term of house
4 arrest with location monitoring, he believes and recommends
5 that that sentence is sufficient but not greater than necessary
6 simply because, one, it punishes Mr. Dunn for what he did; two,
7 that it deals with the specific and general deterrence aspects
8 of sentencing; and, three, that such a sentence wouldn't pose a
9 danger to the public. So I guess I would start off with
10 highlighting that justification for Mr. Ackerman's
11 recommendation irrespective of the starting point of the
12 guidelines.

13 If we then move to is there a reason for departure? I
14 think the parties agree there's not. And Mr. Ackerman finds so
15 as well.

16 So then if you look at the 3553 factors that I'm sure
17 are going to guide your judgment in this case, you always have
18 to start off with the nature and circumstances of the offense.
19 We've kind of highlighted those. I know that part of your
20 decision in determining the starting point under the guidelines
21 would have been the agreement of the parties that are part and
22 parcel to the plea agreement. Everyone sitting at these tables
23 has fidelity to that agreement. Otherwise, it would be a
24 breach of the plea agreement.

25 I would think that the same would transfer as to the

1 crime for which you're going to sentence Mr. Dunn. And there¹⁰
2 should be some fidelity to the Bill of Information that the
3 government drafted. And in paragraph 8 of that Information, it
4 details, and all the subparagraphs that follow, it details the
5 crime and crimes that it believes Mr. Dunn committed and that
6 he freely admitted when he pled guilty some time ago. So I
7 would ask you to take a look at this case not through the lens
8 that the government may want the case to be looked at, but
9 through the lens of how the government has drafted the Bill of
10 Information and that Mr. Dunn has agreed.

11 And so it's a serious offense anytime anyone obstructs
12 or impedes the administration of any government agency. I
13 think that's true regardless of your station in life, whether
14 you're an elected official or whether you're a private citizen.
15 That is something that's out of bounds and shouldn't be done.
16 So we agreed that it's a very serious offense.

17 So then if you look at why this happened, and that's the
18 really difficult part of this is why did Marc Dunn risk
19 everything? Why did he risk his liberty? Why did he risk his
20 bar license? Why did he do this on behalf of Kevin Lake?
21 Because Dunn didn't run the operation day to day. He did
22 facilitate Lake's avoidance of taxes. That's true. And
23 they're now collected. That's true. But he didn't run the
24 pill mill.

25 And so if you look at some of the issues that permeated

11
1 Marc Dunn's life at this period of time, whether it's the
2 financial catastrophes that he was experiencing. His house was
3 in foreclosure. He couldn't pay his daughter's private tuition
4 bill. He gets sued by CSG because he can't pay the bills.
5 He's not making hardly any money for a 20-year lawyer at this
6 firm and nonetheless -- and I reference some of the --

7 THE COURT: I would say it was a shocking number that
8 he was making.

9 MR. NOLDER: -- some of the anecdotal data about
10 people that do this job and the level of dissatisfaction they
11 have in being lawyers. And I think that that permeated Marc
12 Dunn and, believe it or not, he's relieved he doesn't have his
13 law license. It's just stunning to me that someone could sit
14 through a three-day bar exam, suffer the misery of going to law
15 school and be liberated by having the law license taken away.
16 And he freely, the day after, I walked it down to the Ohio
17 Supreme Court and surrendered it. So he's going through that
18 process. It's not as easy as originally I thought it was going
19 to be but, nonetheless, he's done everything he can to
20 surrender it.

21 So that gives you some context and texture as far as why
22 this happened. Doesn't excuse it. But he's a person. He has
23 failings and obviously he took the easy way out to keep the
24 firm client. To keep the big goose in the firm, he did things
25 he shouldn't have done and compromised himself. But that

1 doesn't have to be all Marc Dunn's about because we also¹² know
2 that counterbalanced to the nature and circumstances of the
3 offense would be history and characteristics. As you
4 referenced, they're exemplary.

5 He won the caprice of birth. He won the caprice of
6 marriage. In the sense of look at who his parents are, Harvey
7 and Margo Dunn. They're here today, never thinking at all that
8 they would ever sit in a federal courtroom watching their son
9 being convicted and sentenced for a federal felony but they're
10 here. They don't countenance what he did. But yet he's their
11 son. He's their only child and they're here to support him in
12 his hour of need.

13 He also won the caprice of marriage. His wife, Sally,
14 she's here. And they've been married 21 years. She's related
15 to the named partner in the firm of the Zacks Law Group. This
16 has been a very existentialistic voyage they've been on since
17 this has darkened Marc Dunn's doorstep. Yet she's there with
18 him.

19 They do have a storybook marriage. They're always
20 together. They like being in each other's company. There's
21 never been a hint of marital discord. In that respect, that
22 bodes well for him as well.

23 His daughter couldn't be here, Halley. She's a student
24 at NYU. She's in finals so she's suffering through what finals
25 week presents to a college student, but she's going to be in

1 her final year next year at NYU.

2 And I think that those letters, and they're very
3 thought-provoking letters that his parents and Sally and Halley
4 wrote, I think give you some perspective of how good, as you
5 referenced, a son, a spouse and a father he is, and that adds
6 something and says something about him.

7 He's got letters from friends. Anthony Lehv and
8 Jennifer Goldson. Childhood friends known him all their lives.
9 And in their hours of need, any great dark chapters that we all
10 confront in our lives, who did they call upon to get through
11 that? Marc Dunn.

12 His rabbi, Rabbi Berman, he was traveling in Israel when
13 he wrote me the e-mail to attach to the letter. But he also,
14 he officiated at their marriage and he also spoke lovingly
15 about the things that Marc Dunn's done at the synagogue without
16 any hesitation whatsoever.

17 So that gives you some idea of what Marc Dunn is. We
18 know the dark side that the government prosecuted and that's
19 part of the equation as well.

20 So then we look at, we know what the history and
21 characteristics are. We know what the nature and circumstances
22 of the offense are. Then what do we do about it? What's the
23 appropriate punishment in the case? And I know that
24 Mr. Rolwing is going to stand up and he's going to demand
25 prison and he's going to say that anything short of that is an

14
1 abomination. And that rings clear and jumps off the page when
2 you read his sentencing memo.

3 You know what, he may have been right five or ten years
4 ago because our system -- that's what the effect was in our
5 system five or ten years ago. But I think if you look at how
6 our views of punishment have evolved over the last year or two,
7 how the sentencing commission has approached punishment
8 differently, how Congress has approached punishment
9 differently, I think that there are alternatives that can
10 certainly act as punishment in this case and yet send a message
11 that this is unacceptable.

12 First of all, Mr. Ackerman's recommendation, the five
13 years probation. Mr. Rolwing, undoubtedly, would say that's a
14 slap on the wrist. That's not far enough. But we know that if
15 you look at the *Gall* case, the Supreme Court decision where in
16 that case the sentencing range was also 30 to 37 months. It
17 was a drug case. And the District Court Judge in that case
18 imposed a sentence of probation. The government appealed. The
19 Eighth Circuit reversed; goes to the Supreme Court. The
20 Supreme Court said it's a misnomer to think that probation is a
21 slap on the wrist because it is serious punishment. It is an
22 actual deprivation of freedom in many ways.

23 Don't forget, this conviction can never be expunged.
24 Mr. Dunn will walk as a felon the rest of his life. He'll live
25 with that stigma. And he did surrender his bar license which

15
1 obviously was part and parcel that facilitated the commission
2 of this offense.

3 And finally, let's look at is the public at risk if some
4 alternative to incarceration is imposed? And obviously
5 Mr. Ackerman, he weighed in on that. He said that they're not.
6 Obviously that's your judgment in the end to make that
7 determination. But if you look at all the studies that the
8 sentencing commission has authored over the last five years,
9 and you look at Marc Dunn's age, you look at what his crime of
10 conviction was, you look at the various issues that Marc Dunn
11 presents as far as criminal history category. I don't think
12 even Mr. Rolwing could say that Marc Dunn presents a risk of
13 being a recidivist. It simply isn't the case.

14 Finally, let's look at what's happened recently. And
15 that's where I think the evolution of the beliefs in punishment
16 has really evolved. And look at what Congress did just
17 December of last year, December 21st of 2018. They promulgated
18 the First Step Act. And in that Act, Congress has a directive
19 to the BOP that those inmates that are not predatory, those
20 inmates that do not pose a risk of danger to the public should
21 be considered for the lengthiest period of alternative to
22 incarceration possible. They want to get people out of the BOP
23 that don't present dangers to the public.

24 Finally, let's look at what the sentencing commission
25 has said. If you look at the most recent guideline amendment,

16
1 5F1.2. In 5F1.2, the sentencing commission took a quantum leap
2 and it strongly encouraged judges to consider probation,
3 alternatives to incarceration for those inmates who aren't
4 violent offenders, who aren't predatory, who don't pose a
5 danger to the public, and that location monitoring is an
6 adequate form of punishment.

7 After considering all those issues, Your Honor, I would
8 ask you to implement Officer Ackerman's recommendation to
9 impose a sentence of five years of probation, to impose a
10 lengthy term of location monitoring and that way, sentence
11 would be not greater than necessary to satisfy Congress'
12 mandate.

13 THE COURT: Thank you.

14 Mr. Rolwing.

15 MR. ROLWING: Thank you, Your Honor. As is clear from
16 the sentencing memorandum of the government, this is not a
17 crime that the government believes the Court should tell
18 Mr. Dunn to go to his room with no dinner. That's what
19 Mr. Ackerman suggests and that is wholly inappropriate to the
20 criminal conduct Mr. Dunn engaged in over the course of years.

21 The fact that we agreed that he could plead guilty to a
22 7212 offense, a three-year offense, was an act of mercy by the
23 government given all the lies he told using his special skill
24 as an attorney in representing the man who was Dr. Lake and
25 during the course of all of the crimes he was committing.

1 There were a number of other offenses discussed and we, ¹⁷ because
2 he's got great counsel, Mr. Nolder reached this deal on
3 Mr. Dunn's behalf limiting him to a term of 36 months, by
4 statute.

5 Because he also was able to convince Mr. Dunn to plead
6 guilty -- and that was no small task given the family
7 complexity and the men who were involved in the crime with him
8 that he refused to tell us any information about. Because
9 Mr. Nolder was able to convince him to plead guilty and
10 acknowledge responsibility for his own conduct, the government
11 is here asking for the low end of the guidelines, as we do when
12 Defendants agree to plead and save the government resources.

13 But that's it, Your Honor. Thirty months for his
14 conduct over so many years in helping Dr. Lake with this
15 premeditated plan over the course of years to exit, without
16 really exiting, in name only that pill mill and lying
17 throughout the course of it about the tax liability and the
18 audits that he was handling himself as his attorney, throughout
19 the course of those audits lying to the ESOP people that there
20 were no audits, there was no liability because he planned all
21 along to make sure Dr. Lake never paid that liability and he
22 knew how to get away with it at the end and deceive the IRS
23 because, quite frankly, he's very experienced in dealing with
24 the IRS. That's his expertise as a lawyer.

25 He came up with the plan with his partners and he

18
1 executed the plan on behalf of his partner and his client. And
2 unfortunately, he was -- they used him for that. It's evident
3 he was used by Dr. Lake, by his partner, in the money they paid
4 him and the way they treated him. But that doesn't excuse him
5 over years and years as a lawyer when you have someone you know
6 you want to do the right thing about. This is a guy who's in
7 trouble, Dr. Lake, doing things that are causing
8 investigations, causing audits, causing all sorts of things
9 that he stepped over the line repeatedly throughout the course
10 of his representation with Dr. Lake. Not just in helping him
11 draft fake bills of sale but lying and submitting those to
12 various parties.

13 And then the lens -- the reason why the government's
14 sentencing memorandum puts the full picture and asks the Court
15 to review his conduct in the lens we do is because Mr. Nolder's
16 lens is myopic. Sure, he lied to the IRS. Sure, he obstructed
17 their audit. Sure, he obstructed their Tax Court litigation.
18 Sure, he obstructed their collection ability. But that was all
19 part of the big plan to help Dr. Lake extricate himself with
20 all the funds from the pill mill and without that tax
21 liability. And that tax liability would have never been paid.
22 By the time it was paid, it was only because the government
23 seized Dr. Lake's proceeds. And by that time it was
24 1.1 million, I believe, that was paid off for those years
25 because of all the interest and penalties associated with that.

19
1 THE COURT: The restitution, there is no restitution,
2 correct?

3 MR. ROLWING: And I believe -- for the crime charged,
4 no. Dr. Lake's proceeds we seized in 2000 I believe that
5 was '15.

6 THE COURT: Paid past tax liability.

7 MR. ROLWING: And all the penalties and interest. And
8 for any tax liability I think Mr. Dunn owned individually,
9 which was pretty de minimis -- he's caught up with his tax
10 filings?

11 MR. NOLDER: Yes. I believe, Your Honor, that --

12 THE COURT: There are a only couple of thousand
13 dollars.

14 MR. NOLDER: On April the 18th, all of the returns
15 that he was tasked to file in the plea agreement were filed.
16 I'm sure there's --

17 THE COURT: The 513,000 is taken care of?

18 MR. ROLWING: Completely.

19 THE COURT: All right. Go ahead. I'm sorry.

20 MR. ROLWING: There is no restitution the government
21 requests nor is obligated to be paid. What is and needs to be
22 paid for his conduct over the course of the years is a term of
23 imprisonment. We ask the Court impose the term at the low end
24 of the guideline range, 30 months in prison.

25 THE COURT: Thank you.

1 Mr. Dunn, you have an opportunity to speak in mitigation²⁰
2 in your own behalf, sir.

3 THE DEFENDANT: Do you want me to walk up to the
4 podium; is this okay? I'm not really good at impromptu
5 speaking so I made some notes if that's okay.

6 You know, I'm sure you're wondering why I did what I did
7 which was, as Mr. Rolwing has stated, corrupted -- corruptively
8 impeded the IRS on behalf of Dr. Lake. It was for two sad
9 simple reasons. One, I was trying to keep the firm's largest
10 client, Dr. Lake, happy so that he would remain a client of the
11 firm. Something my partners wanted and regularly vocalized.
12 And two, even though I knew it was wrong, at the time of the
13 point in my life, I didn't have the strength to do what was
14 right.

15 I know what I did was wrong. I knew that then and I
16 know that now. And because of that, one of the things I did,
17 literally the day after I pled guilty in front of you, I did
18 the paperwork to give up my law license.

19 And you would think, and Steve kind of stole some of my
20 wind, you would think that after all those years of school and
21 tuition and in practicing law that there would be some thought
22 involved. There wasn't any thought. It was too easy because I
23 just wanted rid of that. I wanted rid of what it put me under
24 and it felt like, as all of this, the way to break ties with
25 the past and move forward cleanly.

1 Like I said, there was no hesitation. It felt so²¹ right.
2 It was a weight heavier than the world that was finally
3 removed. The heavy burden that I carried all those years being
4 an attorney and doing what I did was removed. It was done.

5 Now, now for once in my professional life as an employee
6 in my wife's brilliant business, I'm happy and not weighed down
7 by a heavy burden. For once, I wake up ready to go to work.
8 I'm ready to help grow and assist her in her remarkable
9 business.

10 THE COURT: What have you done about your depression?
11 And aren't you understating how that affected your conduct?

12 THE DEFENDANT: I guess I am understating that. I
13 didn't want to be expository upon how much it affected me.
14 I've not done anything at this point, admittedly, as to the
15 depression, but as part of what's going on now, I feel better.
16 I smile more. I laugh. Like I said, I enjoy waking up and
17 going to work. And that's 24/7/365.

18 When I was working at the law firm, I couldn't wait for
19 the weekend to come. I hated getting up in the morning. I
20 couldn't get up in the morning. I hated getting up in the
21 morning and going there. And I couldn't wait for the weekend.
22 When I didn't have to go to the firm, didn't have to do
23 anything attorney related, didn't have to be with my
24 partners --

25 THE COURT: Counsel, approach for a moment.

1 (Thereupon, the following proceeding was held at sidebar.)²²
2 THE COURT: [REDACTED]
3 MR. ROLWING: [REDACTED]
4 THE COURT: [REDACTED]
5 MR. NOLDER: [REDACTED]
6 [REDACTED]
7 THE COURT: [REDACTED]
8 MR. ROLWING: [REDACTED]
9 [REDACTED]
10 THE COURT: [REDACTED]
11 MR. ROLWING: [REDACTED]
12 [REDACTED]
13 [REDACTED]
14 [REDACTED]
15 THE COURT: [REDACTED]
16 MR. ROLWING: [REDACTED]
17 [REDACTED]
18 [REDACTED]
19 [REDACTED]
20 THE COURT: [REDACTED]
21 [REDACTED]
22 MR. NOLDER: [REDACTED]
23 THE COURT: [REDACTED]
24 MR. NOLDER: [REDACTED]
25 [REDACTED]

1 [REDACTED]

2 [REDACTED]

3 THE COURT: [REDACTED]

4 [REDACTED]

5 MR. NOLDER: [REDACTED]

6 [REDACTED]

7 THE COURT: [REDACTED]

8 MR. NOLDER: [REDACTED]

9 THE COURT: [REDACTED]

10 MR. NOLDER: [REDACTED]

11 THE COURT: [REDACTED]

12 MR. NOLDER: [REDACTED]

13 MR. ROLWING: [REDACTED]

14 [REDACTED]

15 THE COURT: [REDACTED]

16 MR. ROLWING: [REDACTED]

17 [REDACTED]

18 MR. NOLDER: [REDACTED]

19 MR. ROLWING: [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 THE COURT: [REDACTED]

23 MR. ROLWING: [REDACTED]

24 [REDACTED]

25 [REDACTED]

THE COURT:

MR. NOLDER:

THE COURT:

MR. NOLDER:

THE COURT:

MR. NOLDER:

THE COURT:

(The following proceedings were had in open court.)

THE COURT: I'm sorry. Go ahead.

THE DEFENDANT: I kind of went off script so I
apologize if I repeat some stuff.

Today, despite the outcome, regardless of the price I
must pay through today's sentencing, I and my family are ready
to move forward and start anew. I look forward to going to
work every day. I look forward to participating and watching
Sally grow her extraordinary business. I look forward to
watching my daughter Halley graduate early from college next
year and I look forward to continuing to support her in
whatever she wants to do and be.

Regardless of what happens here today, I know that I
will be a contribution to society in a positive way with a
smile, a laugh and a balloon in my hand. I have learned a lot
from this and it forced me to take a step that I couldn't

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before because I did not have the courage. Leaving the
practice of law and doing something that makes me happy makes
me proud and fulfilled. I hope you can see that I'm not a
threat to society in any way and that I would never reoffend.
Thank you.

THE COURT: So when does Halley graduate?

THE DEFENDANT: Next May.

THE COURT: Here's what we're going to do. I'm going
to continue this until after Halley graduates. In the
meantime, you're going to go see a mental health professional
and you're going to spend some time with a counselor talking
about all of the issues that are involved here. There's a lot
of family involved here and you're taking the hit and you need
to think about that. So sometime in June next year we'll be
back. All right?

THE DEFENDANT: Yes.

MR. NOLDER: Thank you, Your Honor.

THE COURT: That will be all.

(The proceedings were adjourned at 3:05 p.m.)

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C E R T I F I C A T E

I, Lahana DuFour, do hereby certify that the foregoing is a true and correct transcript of the proceedings before the Honorable Michael H. Watson, Judge, in the United States District Court, Southern District of Ohio, Eastern Division, on the date indicated, reported by me in shorthand and transcribed by me or under my supervision.

s/Lahana DuFour
Lahana DuFour, RMR, CRR
Official Federal Court Reporter
August 16, 2019